

# EXHIBIT E

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

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35 N. FOURTH STREET, LTD.,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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Case No. 2:22-cv-02684-MHW-KAJ

District Judge Michael H. Watson

Magistrate Judge Kimberly A. Jolson

**DECLARATION OF LAWRENCE M. HILL IN SUPPORT OF PLAINTIFF'S  
ACCOUNTING**

I, Lawrence M. Hill, do hereby state as follows:

1. I am over the age of 18 and am competent to testify as to the matters in this declaration.

2. I am a partner with the law firm of Steptoe LLP ("Steptoe"), resident in its New York office, and counsel for Plaintiff, 35 N. Fourth Street, Ltd. Steptoe's services were either performed by me or under my coordination or supervision. Steptoe is a nationally recognized law firm with noted experience in all types of civil litigation, criminal defense and investigations, tax litigation, corporate compliance, and regulatory issues before U.S. government agencies. With over 500 lawyers and other professional staff in 10 locations across the United States and in Europe and China, the firm has been at the forefront of cutting-edge and other high-stakes litigation and cross-border disputes.

3. All attorneys at Steptoe included in this Accounting have appropriate skill and experience. I graduated with a JD from the George Washington University Law School in 1984, and I have been admitted to practice law since 1985. I also earned my LL.M. in Taxation from the

George Washington University in 1989. I am licensed to practice law in the state of New York and admitted to the U.S. Supreme Court, U.S. Courts of Appeals for the Third, Fifth, Sixth, Seventh, Ninth, District of Columbia, and Federal Circuits, the U.S. Tax Court, the U.S. Court of Federal Claims, and several federal district courts. I am admitted in this matter *pro hac vice*.

4. I have almost 40 years of experience in tax controversy and litigation, and I head Steptoe's tax controversy practice. I am Fellow of the American College of Tax Counsel, a Trustee of the American Tax Policy Institute, former Chair of the ABA Tax Section Court Practice and Procedure Committee, and former subcommittee Chair of the ABA Tax Section Administrative Practice and Standards of Tax Practice Committees. I am also a Life Fellow of the American Bar Foundation. Earlier in my career, I was a Special Assistant U.S. Attorney and a trial attorney and national tax shelter project attorney with the Office of Chief Counsel of the Internal Revenue Service in Washington, D.C., where I was awarded two special achievement awards. I have been recognized as a leader in the tax field in prominent publications, such as *Legal 500*, *The Best Lawyers in America*, and *Chambers USA*, among others.

5. Eric Solomon was a partner at Steptoe during the relevant period. He graduated from the University of Virginia School of Law, and thereafter received his LL.M. in Taxation from New York University. Mr. Solomon holds bar licenses in the District of Columbia, New York, and Pennsylvania. He has over 40 years of tax experience in both private practice and government service, and for his time as the Assistant Secretary for Tax Policy at the U.S. Treasury Department, he received the Alexander Hamilton Award and the Distinguished Presidential Rank Award. Prior to his time at Treasury, Mr. Solomon was Assistant Chief Counsel (Corporate) at the IRS, heading the IRS legal division responsible for all corporate tax issues. He has also been recognized by *The Best Lawyers in America* and by state and federal bar associations.

6. Elinor Ramey was a partner at Steptoe during the relevant period. She graduated from Georgetown University Law Center in 2008, and holds bar licenses in the District of Columbia and Maryland. Before joining Steptoe, Ms. Ramey was an attorney and policy advisor with the U.S. Treasury Department, where she was heavily involved with the development and drafting of Notice 2017-10, especially with regard to determining the 2.5 times threshold contained in the Notice. Ms. Ramey has been recognized by *The Best Lawyers in America*.

7. Caitlin Tharp is an associate at Steptoe. She received her law degree from Georgetown University Law Center in 2015 and earned her LL.M. in Taxation from Georgetown University Law Center with distinction in 2016. Ms. Tharp has eight years of experience representing taxpayers in all stages of a tax dispute, including during IRS examinations and IRS Appeals, and with respect to challenges under the Administrative Procedure Act. She is frequent writer on caselaw developments with respect to the IRS's claimed exceptions to the Administrative Procedure Act. Ms. Tharp holds bar licenses in the District of Columbia and Virginia, and is admitted to practice before the U.S. Tax Court, U.S. Court of Appeals for the District of Columbia, U.S. Court of Federal Claims, and the U.S. District Court for the District of Columbia. Ms. Tharp is admitted in this matter *pro hac vice*.

8. All individuals working on Plaintiff's case maintain records of their time spent, as well as a description of activities performed.

9. In this Accounting, Plaintiff seeks an award of attorneys' fees in connection with the preparation for and participation in IRS Appeals, drafting Plaintiff's claim for refund, and the initiation of the current action to recover erroneously assessed taxes. The following chart provides the name of the attorney, the rates billed to Plaintiff during the relevant period of the

proceedings, the rates sought for these proceedings, and the total hours sought for each person that were spent on this matter before the IRS and before this Court:

<b>Individual</b>	<b>Hourly Rate Plaintiff Paid</b>	<b>Requested Hourly Rate</b>	<b>Total Hours Spent*</b>	<b>Total Fees</b>
Lawrence Hill	\$1,615-\$1,650	\$700	76.3	\$53,410.00
Eric Solomon	\$1,675-\$1,810	\$700	34	\$23,800.00
Elinor Ramey	\$1,000-\$1,080	\$600	49.4	\$29,640.00
Caitlin Tharp	\$775-\$880	\$400	151.8	\$60,720.00
<b>Totals</b>	-	-	<b>238.3</b>	<b>\$167,570.00</b>

\* Plaintiff reserves the right to increase the amount of fees sought to reflect attorneys' fees incurred in preparing its request for an award of fees under section 7430.

10. The rates utilized in this Accounting for the above lawyers are significantly below the rates that were charged to Plaintiff by these attorneys.

11. A true and accurate account from my firm's billing records of all hours billed to Plaintiff for which Plaintiff seeks an award of fees in this matter is attached hereto as Exhibit F. The entries in Exhibit F have been redacted or modified where necessary to protect attorney client privilege. *See United States v. Guess*, 390 F. Supp. 2d 979, 992 (S.D. Cal. 2005) (allowing redaction of timesheets to protect attorney-client privilege and satisfy expense substantiation obligation for request for attorneys' fees under section 7430).

12. I have personally reviewed all of Steptoe's billing records related to this matter, including the time spent and descriptions of all work included in Exhibit F.

13. The services performed by the Steptoe attorneys were necessary to represent Plaintiff in this action and before the IRS at the administrative stage.

14. I believe that the hourly rates for the Steptoe attorneys requested in this Accounting are reasonable and commensurate with lawyers and legal professionals sharing similar experience and skill level. I also believe that the requested rates for attorneys' fees are fair and appropriate.

**VERIFICATION**

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 19, 2024.

/s/ Lawrence M. Hill  
Lawrence M. Hill